

Procedural Requirements Checklist

*****Form 5310*****

Use this list to assure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- 1. Is Form 8717, User Fee for Employee Plan Determination Letter Request, attached to your submission?
- 2. Is the appropriate user fee for your submission attached to Form 8717?
- 3. If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, or a privately designated authorization attached? (For more information, see the **Disclosure Request by Taxpayer** in the instructions.)
- 4. Is a copy of your plan's latest determination letter, if any, attached?
- 5. Is the Employer Identification Number (EIN) of the **plan sponsor** (NOT the trust's EIN) entered on line 1b?
- 6. Does line 4d list the year in which the plan originally became effective?
- 7. Is page one of the application signed and dated?
- 8. Have interested parties been given the required notification of this application? (See instructions)
- 9. Have you included a copy of the Board of Directors' Resolution or other documentation formally terminating the plan?
- 10. If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested in the instructions?
- 11. Have you included a copy of the plan, trust, and all amendments since your last determination letter?

12. If line 13b(6) shows that participant(s) separated without full vesting in the current year or any of the past 5 years, have you provided the following information:
- Name of participant;
 - Social Security Number;
 - Vesting percentage;
 - Date of hire;
 - Date of termination;
 - Account balance or accrued benefit at time of separation from service;
 - Reason for separation; and
 - Date & amount of distribution.
13. If line 15e of Form 5310 shows that distributions will be made in property other than cash, have you included a statement explaining:
- How the assets were valued;
 - Whether all participants were given the option of taking distributions in a form other than cash;
 - How the assets will be allocated; and
 - The section of the plan that allows for this type of distribution.
14. Is Schedule Q, (Form 5300) Nondiscrimination Requirements, attached?
15. Are all appropriate demonstrations attached to the Schedule Q?
(See Instructions for Schedule Q)